

Revenue and Taxation

104. Offsetting Federal Medical Device Tax - to study whether Utah should adopt a provision similar to Indiana to offset the 2.3% tax on medical devices imposed by the Patient Protection and Affordable Care Act. **(Weiler)**

163. Clean Fuel Tax Credits - to study whether to provide income tax credits for clean fuel heavy-duty vehicles. **(Redd)**

164. Constitutional Property Tax Exemptions - to study definitions related to constitutional property tax exemptions. **(Bramble)**

165. Credit Union Exemption - to study why credit unions with assets only over one billion dollars are exempt from state taxes. **(Westwood)**

166. Exemption for Real Property Improvements - to study whether to provide that certain site improvements to real property are exempt from taxation as inventory.

(H. Stephenson)

167. Impact of Taxing Entity Action on Values - to study requiring that a taxing entity not be held harmless under the certified tax rate if an action by the taxing entity results in a drop in values or a reduction in the growth in values. **(H. Stephenson)**

168. Legal Tender - to study gold and silver coins as legal tender (H.B. 84).

(House Revenue and Taxation Standing Committee)

169. Local Tax Referenda - to study local tax referenda, including requiring that voting be done by mail, ensuring that such referenda will not be delayed to the next regular election, placing the budget in jeopardy. **(H. Stephenson)**

170. Municipal Energy Sales Tax Modification - to study modifying the municipal energy sales and use tax to add a per unit component to the tax. **(Bramble)**

171. Privilege Tax - to study amending the privilege tax statutes to address the circumstances under which the privilege tax may be imposed. **(Pitcher)**

172. Property Tax Assessment and Levy - to study the property tax multicounty assessing and collecting levy that provides funding for accurate property tax assessment and collection.

(Harper)

173. Property Tax Notice - to study a requirement that a property tax notice state the amount of property taxes imposed on the taxpayer that represents revenue distributed to charter schools (H.B. 264). **(Powell)**

174. Replacing Property Tax System - to study replacing the ad valorem property tax system with a property tax based on a fee structure similar to what is done with vehicles.

(Nelson)

175. Sales Tax Distribution - to study sales tax distribution and municipal finance.

(Nielson)

176. Severance Tax Revisions - to study whether certain severance tax revenue should be deposited into the education fund and the permanent state trust fund, whether to change or repeal certain oil and gas severance tax exemptions, and whether to adjust certain severance tax rates (H.B. 98). **(House Revenue and Taxation Standing Committee)**

177. Tax Credit Related to Home-based Employment - to study the enactment of a corporate and individual income tax credit for employing a home-based employee. **(Froerer)**

178. Tax Credits for Employing the Homeless - to study nonrefundable corporate and individual income tax credits for employing a homeless person (H.B. 274). **(King)**

179. Tax Incentives Related to Medical Device Excise Tax - to study ways to provide tax or economic development incentives to taxpayers who are subject to the federal medical device excise tax. **(Weiler)**

180. Tax Rate Reduction - to study whether to reduce a property tax certified tax rate when aggregate property values within a taxing entity decline. **(H. Stephenson)**

181. Tax Relief for Innocent Spouse - to study issues related to providing Innocent Spouse Tax Relief. **(Hillyard)**

182. Tax to Fund Education - to study a government enterprise gross receipts tax to fund education (H.B. 167). **(Johnny Anderson)**

183. Taxation of Telecommunications - to study issues related to the taxation of telecommunications. **(Bramble)**

204. State Tax Commission - to study the qualifications and appointment of members of the Utah State Tax Commission. To be studied by the Tax Review Commission. (Valentine)

208. Multi-state Tax Compact - to study the multi-state tax compact to identify its costs and benefits to the state of Utah and to the State Tax Commission regarding income tax nexus studies, multi-state audits, and other issues related to the compact agreement. (Harper)

209. Sales Tax Nexus Issues - to study sales tax nexus issues, including online and other retailers who do not have a physical presence in Utah or enter into agreements for delivery, installation, repair, or services to customers in Utah. **(Harper)**